11 APR 1960

MEMORANDUM FOR: Deputy Comptroller

SUBJECT   :   "8-Filling" on Time and Attendance
                   Reports

REFERENCE   :   Draft of memorandum, subject: Proposed
                   revision of Forms 20, Time and
                   Attendance Report, prepared by

25X1A9a   ███████████████ on 14 November 1959

        1.   You referred reference to this Office with a request
for comments.

        2.   The subject problem has been reviewed recurringly
based on employee suggestions and in connection with revisions
of the Time and Attendance Report form to determine whether
some alternative procedure could be prescribed to alleviate
the "8-Filling," "8-Checking," and "8-Error Adjusting" problem
inasmuch as we recognize the significant amount of work in-
volved in this operation.

        3.   The present procedure which requires the "8-Filling"
operation is based upon Title 6 of the GAO Policy and Proce-
dures Manual for Guidance of Federal Agencies, as follows:

        "3030.40 RECORDING AND REPORTING ATTENDANCE OR PIECEWORK.
        A record of the time in pay status or of the piecework
        completed by each employee, as required for preparing the
        payroll, shall be currently maintained by designated
        employees."

The writer called Chief, Policy and Procedures Staff, GAO on
6 April 1960 to inquire as to the present GAO policy. Advice
was received that exceptions to the "positive" reporting pro-
cedures have not been made by GAO nor will they be considered
favorable by GAO at this time. The reason for this position
is that in every instance in which unauthorized departure has
been made by agencies from the "positive" reporting procedure
in the past an excessive number of payroll errors have
resulted.

        4.   Fiscal Division reports a minimum of overpayments
with the resulting accounts receivable and collection problems

from the current procedure. In view of the foregoing, it is recommended that no further action be taken on this matter.

25X1A9a

Chief, Technical Accounting Staff